

House State & Local Government Committee Amendment No. 1

Amendment No. 1 to HB2869

Jones U (Shel)
Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 2857*

House Bill No. 2869

By substituting the words "third sentence" for the words "second sentence" in the directory language of Section 1.

AND FURTHER AMEND by deleting the amendatory language of Section 2 and substituting instead the following:

(b) A back assessment or reassessment may be initiated by certification of the assessor of property to the appropriate collecting officials identifying the property and stating the basis of the back assessment or reassessment and the tax years and amount of any additional assessment for which the owner or taxpayer is responsible. The assessor shall send a copy of the certification to the owner or taxpayer. The collecting official shall thereupon send a notice of taxes due based on the back assessment and reassessment. Any person aggrieved by a back assessment or reassessment may appeal directly to the state board of equalization within forty-five (45) days from the date notice is sent as provided herein, in the manner provided in § 67-5-1412, and such person may be assisted or represented in the appeal as provided in § 67-5-1514. Accrual of delinquency penalty and interest otherwise applicable is suspended while the appeal is pending but during such period simple interest shall accrue in the amount provided in § 67-5-1512.

AND FURTHER AMEND by adding the following new section:

Section _____. Tennessee Code Annotated, Section 67-1-1005, is amended by deleting subsection (d) and redesignating existing subsections accordingly.